Canceling Funds Tutorial

Prepared By:

Ron Pulos
DCMAE-OCBP

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Major Changes To Funds Availability Rules In 1990

➡ **PUBLIC LAW 101- 510**

- Enacted by Congress on November 5, 1990
- Compelled by need for tighter control and accountability
- Fundamentally restructured appropriation availability
- Incorporated "**cancelled**" phase into funding life cycle
  - Funds now required to be not only obligated but also liquidated within specified timeframes

 Beginning with FY91 National Defense Authorization Act, and in accordance with PL 101- 510, merged or "M" accounts no longer allowed

- Three-year phase out mandated for existing M accounts
- All remaining M account balances canceled as of September 30, 1993

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Impact of Adding "Cancelled" Phase To Rules

- **Heightened awareness of regulations and restrictions governing appropriations and their use**
- **Tightened adherence to three basic tenets of fiscal law**
  - Time, purpose, and intent
- **Caused closer monitoring of funding availability, obligations, and liquidations**
- **Emphasized need for early identification of excess obligated funds, as well as for timely disbursement**
- **Created policy whereby if funds cancel and are later needed, dollars to replace lost funds must be taken from a "current" (i.e. still available for obligation) appropriation**
  - Budgets continue to be reduced each fiscal year
  - Use of current funding to settle prior year(s) obligations is particularly costly; reduces funding for new acquisitions

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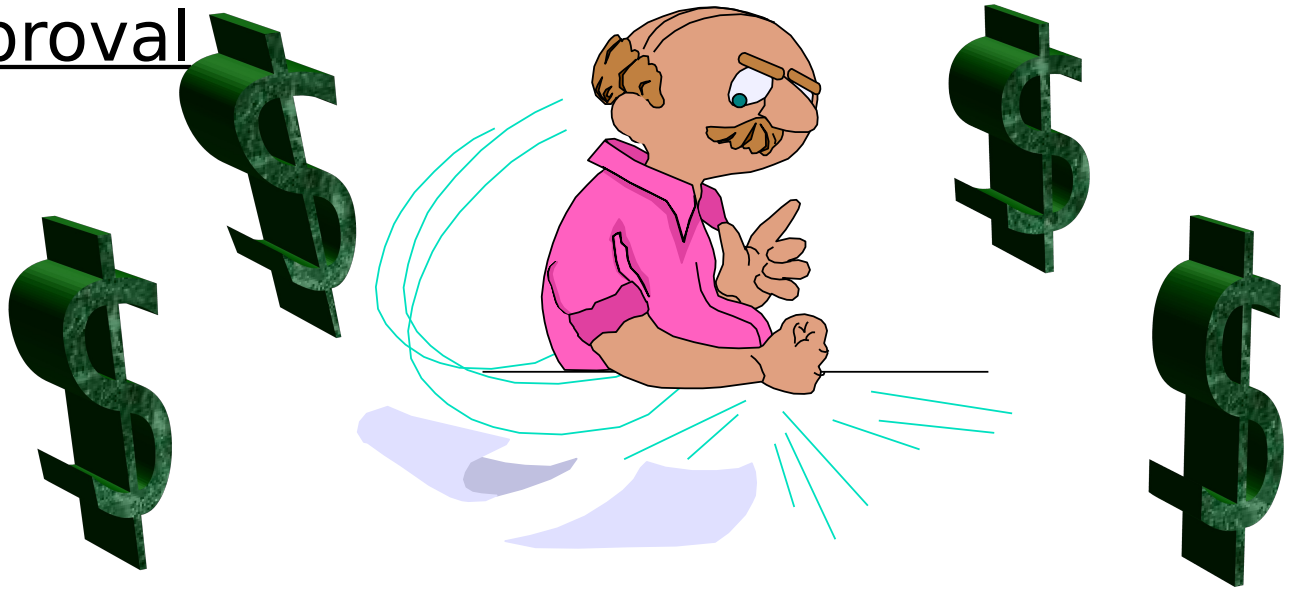
Replacement Constraints Placed Upon Services

Limit Set For Amount of Current Year Replacement Funds Services Can Authorize Without Congressional Intervention

- Limited to using 1% of current year funding for replacement of canceled funds within Service
- Amounts beyond 1% require Congressional approval



Three Phases Of An Appropriation Life Cycle

➡ **Current:** Phase length varies, depending upon type of funds or "color of money" (1, 2, 3, 5 years or Indefinite)

- Appropriation/account is "open"
- Funds available for obligation *and* disbursement

 Expired: 5 year phase for all funds regardless of type

- Account still open but no longer available for obligation
- Available only for disbursements against previously incurred obligations, or for certain adjustments to these obligations
- Beginning of 5th fiscal year of expired phase, funds obligated but not yet disbursed are flagged as "at risk of canceling"

Cancelled: End of 5th fiscal year of expired p unliquidated balances cancel

- Appropriation/account is "closed"

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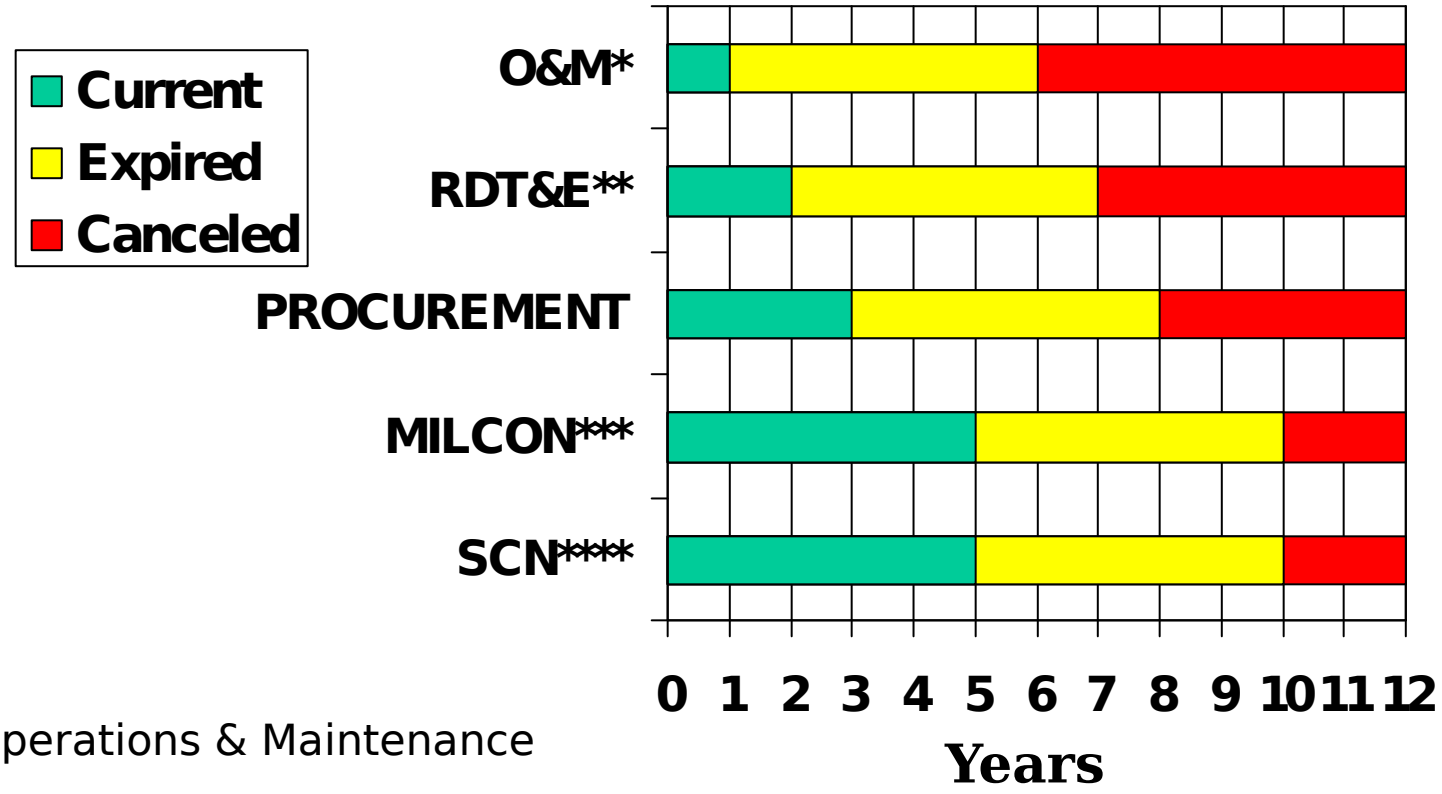
Current, Expired, & Canceled Appropriations

Quick Reference For Calculating Appropriation Cycles



*Operations & Maintenance

**Research, Development, Test & Evaluation

***Military Construction

****Ship Conversion Navy

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Long Line Accounting Classification Data

➡Accounting Classification Data:

- Consists of seven to twelve elements of data
- Elements and/or field identifiers may differ between Services
- All Services do include appropriation symbol or “fund site”

Sample Appropriation Symbols In Long Line Data:

Army

AA: 2142020 0132 4 65 7902 P612706 2581 S28017 405203 W15R7

Air Force

AA: 5753010 FA20 11 5 36 WX 10B01B 000000 00000 ICSGAR

503100 F03100

DLA

CG: 9760400 4300 001 00000 260 S36054

Navy

CG: 1731506 47C2 260 01407 0 000383 1F 000383 00000000X01C

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Appropriation Symbol Structure

Appropriation Symbols Are: 57 8 3010

- First seven digits in long line accounting data for all Services
- Identify source, program year, and purpose of funding
- Consist of three sub-fields:
  - Department Code (First two digits)
  - Fiscal Year (Third digit)
  - Basic Symbol (Last four digits)
- Key to determining life cycle of funding; current, expiration, and cancellation timeframes

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Appropriation Symbol Structure (Cont.)

➡ **Department Code**: 57 8 3010

- **First two positions of appropriation symbol**
- **Identifies Service that received funds from Treasury**

Accounting Data Service Dept Code ID MOCAS	Equivalent Service Service Code ID In
•21 - Army	1
•57 - Air Force	2
•97 - OSD (Includes DLA)	3
•17 - Navy	4

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Appropriation Symbol Structure (Cont.)

➡**Fiscal Year**:

- **Third position of appropriation symbol**
- **Only last digit of fiscal year appears**
- **Represents year from which funds drawn; i.e. program year**
  - "11" in the fiscal year position indicates that the account was appropriated by the Executive Office of the President, is a revolving account, and will be coded as program year "X" in MOCAS, e.g. FMS appropriations
  - Continuous or Revolving Accounts remain open indefinitely

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Appropriation Symbol Structure (Cont.)

➡**Basic Symbol**: 57 8 3010

- **Last four positions of appropriation symbol**
- **Identifies specific funds account or "color of money"**
  - **Determines length of time available for obligation**
  - Obligation timeframes vary depending upon account
    - O&M 1 year
    - RDT&E 2 years
    - Procurement 3 years
    - Military Construction 5 years
    - Ship Conversion Navy (SCN) 5 years
    - FMS (and other special accounts) Indefinite

Example: Computing The Life Cycle Of Funds

- The life cycle of funding can be determined by examining the "appropriation symbol", which is contained in the long line accounting classification data or citation
  - Contract No. DAAB07-98-C0001
  - ACRN AA: **2182040 0132 4 65 7902 P612706 2581 S28017 405203 W15R7**
    - Dept Code "21" = Army funds
    - Program Year "8" = FY 98 appropriation
      - Note: If basic contract were FY88, appropriation could be '88 or '98 funding. May need to check date of obligating document to determine.
    - Basic symbol "2040"= RDT & E funds

➡ Current Phase: RDT & E funds available 2 years for obligation

- Computes to Oct 01, 1997(i.e. start of FY98) through Sep 30, 1999 (i.e. end of FY99)

- Expired Phase: Oct 01, 1999 through Sep 30, 2004
  - Five years between "expiration" and "cancellation" for all funds except continuous or revolving accounts (e.g. FMS)

Basic Symbols By Service

Basic Symbols (Color of Money) By Service and Associated Timeframes for Obligation Availability (Current Phase)

Army - 21

2050,2085,2086,7020	Military Construction	5 years
2031 through 2035	Procurement	3 years
2040	RDT & E	2 years
2010	O&M, Army Military Personnel	1 year
2020	O&M	1 year
2060	O&M, National Guard Personnel	1 year
2065	O&M, National Guard	1 year
2080	O&M, Army Reserves	1 year
7025	O&M	1 year
4991,4992	Other	Indefinite

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Basic Symbols By Service (Cont.)

Air Force - 57

3730	MILCON, Air National Reserve	5 years
3830	MILCON, Air National Guard	5 years
7040	MILCON, Military Family Housing	5 years
3010	Procurement, Aircraft	3 years
3020	Procurement, Missiles	3 years
3080	Procurement, Other	3 years
3600	RDT & E	2 years
3400	O&M General	1 year
3500	O&M, AF Military Personnel	1 year
3700	O&M, AF Reserve Military Personnel	1 year
3740	O&M, Air Force Reserves	1 year
3840	O&M, Air National Guard	1

Basic Symbols By Service (Cont.)

DoD - 97

(Includes DLA)

0500	Military Construction	5 years
0706	Military Construction	5 years
0300	Procurement	3 years
0350	Procurement, National Guard	3 years
0400, 0450, 0460	RDT & E	2 years
0819,0828	RDT & E	2 years
0100	O&M	1 year
4930*	Other, Working Capital	Indefinite
8242*	Other, FMS	Indefinite

*Service Code “97” appropriations, although classified as DoD funds, can be obligated to Army, Air Force, Navy, or DLA lines of accounting. A review of the Accounting Station code within the long

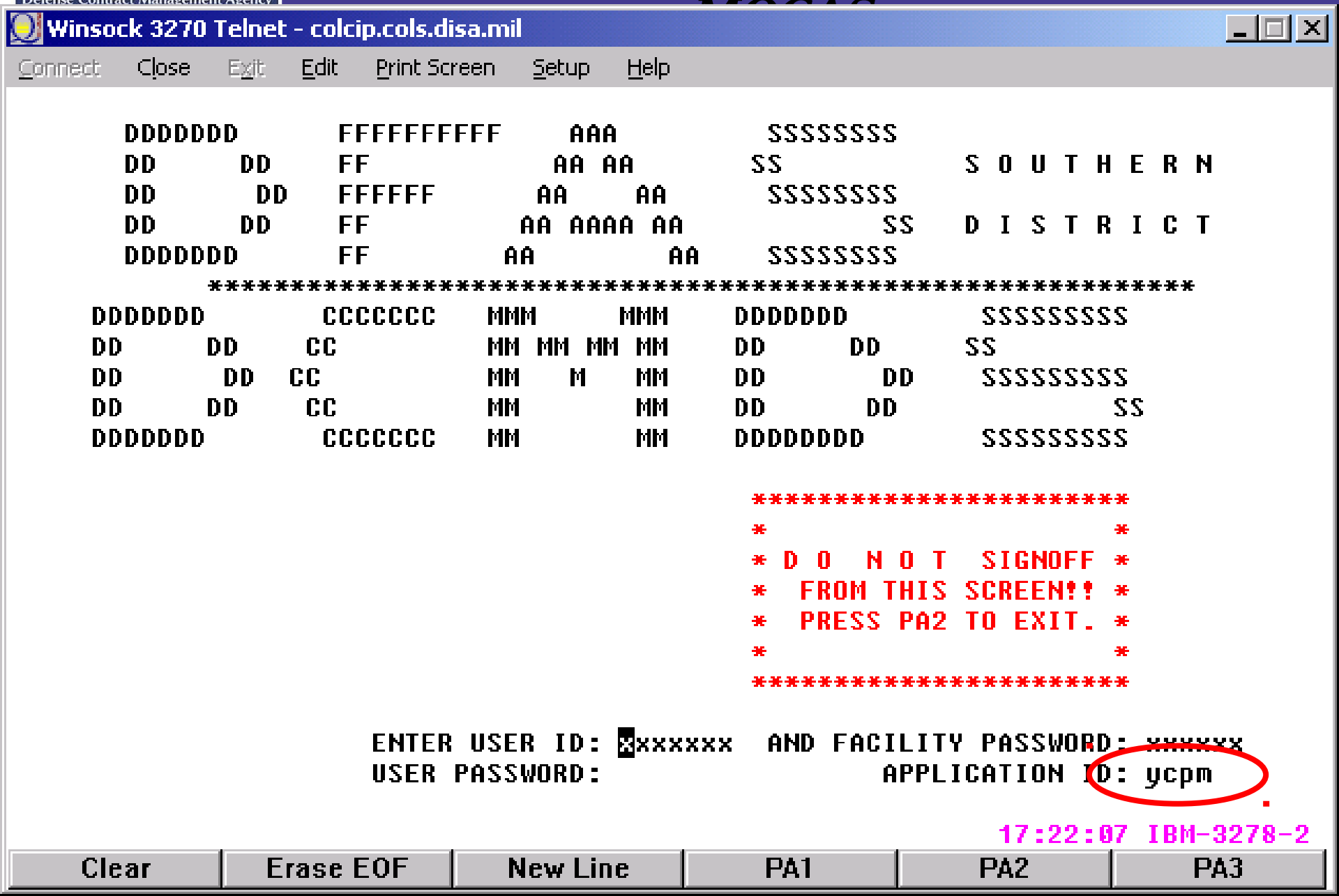
Basic Symbols By Service (Cont.)

Navy - 17

1205	MILCON Navy	5 years
1235	MILCON Naval Reserve	5 years
1109,1506,1507	Procurement	3 years
1802,1810	Procurement	3 years
1319,1694	RDT & E	2 years
1105 through 1108	O&M	1 year
1294,1405,1453,1594	O&M	1 year
1694,1804,1806,7035	O&M	1 year
1611	MILCON Shipbuilding & Conversion	Indefinite
1711	MILCON Shipbuilding & Conversion	Indefinite
3980	Navy Management Funds	Indefinite

Coast Guard - 69

Locating An Appropriation Symbol In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DDDDDDD FFFFFFFFFF AAA SSSSSSSS
DD DD FF AA AA SS S O U T H E R N
DD DD FFFFFF AA AA SSSSSSSS
DD DD FF AA AAAA AA SS D I S T R I C T
DDDDDDD FF AA AA SSSSSSSS
DDDDDDD CCCCCCC MMM MMM DDDDDDD SSSSSSSSS
DD DD CC MM MM MM MM DD DD SS
DD DD CC MM M MM DD DD SSSSSSSSS
DD DD CC MM MM DD DD SS
DDDDDDD CCCCCCC MM MM DDDDDDDD SSSSSSSSS
* D O N O T SIGNOFF *
* FROM THIS SCREEN!! *
* PRESS PA2 TO EXIT. *
ENTER USER ID: xxxxxx AND FACILITY PASSWORD: xxxxxx
USER PASSWORD: APPLICATION ID: ycpm
17:22:07 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3

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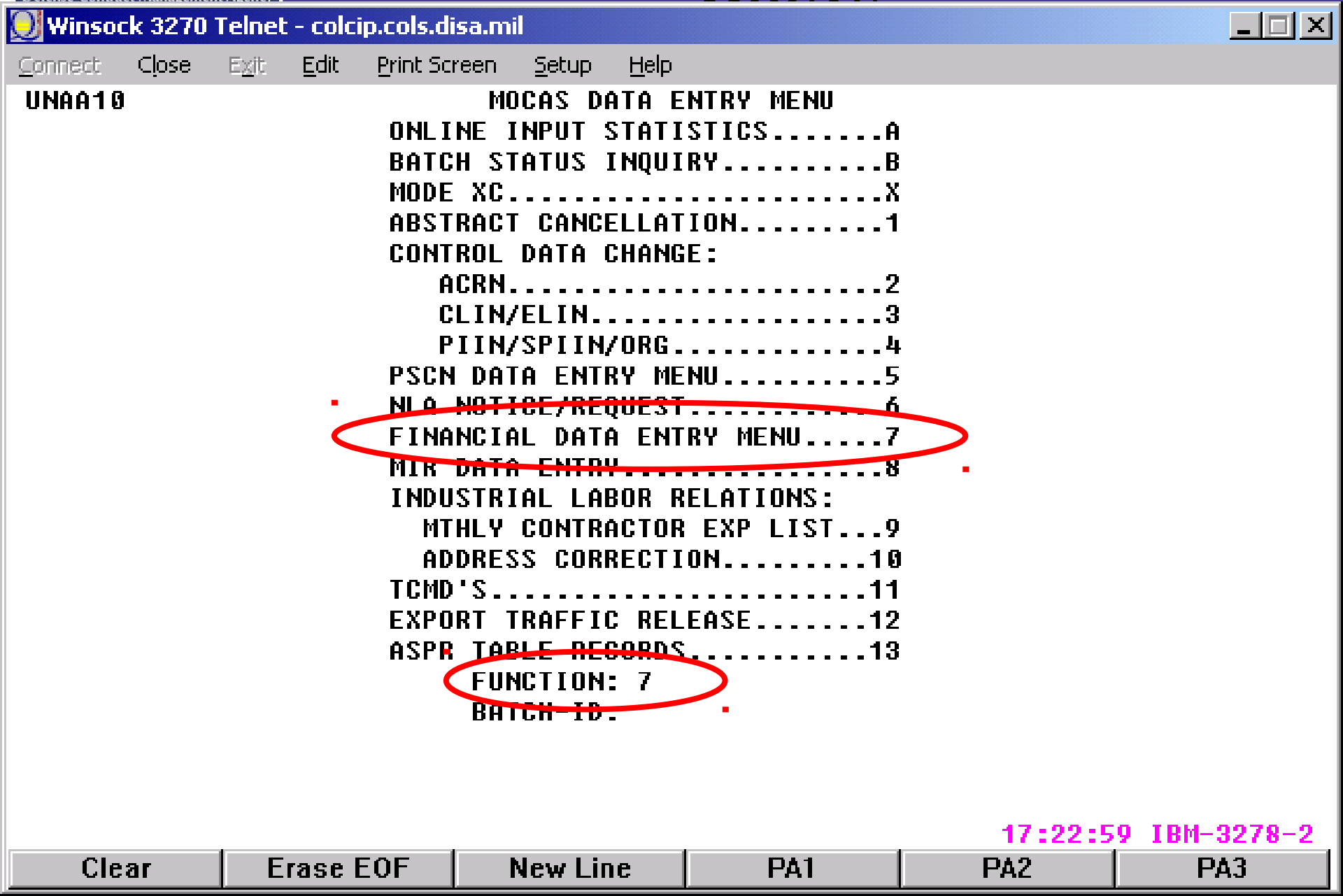
Locating An Appropriation Symbol In MOCAS



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Locating An Appropriation Symbol In MOCAS

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UNAA20                        FINANCIAL DATA ENTRY MENU

BATCH STATUS INQUIRY.................B   MODE XC.................X
INVOICE DATA ENTRY MENU..............1   TRANSACTIONS FOR OTHERS:
                                            DETAIL RECORD.....................8
MAAPR REQUEST DELETE DATA ENTRY......2   TFO ADDRESS MAINTENANCE.............9

DISBURSEMENT DATA ENTRY MENU.........3   302 REPORT MENU....................10

AF C-147 & 1341, SF 1219, DD 1329....4   PROGRESS PAYMENT MENU..............11
                                         CASH MANAGEMENT PROMPT PAY MENU...12
AIR FORCE C-146 DATA ENTRY...........5   COST AND FEE HISTORY UPDATE.......13
                                         ACCOUNTING CLASS DATA ENTRY.......14
ACCRUED EXPENDITURE DATA ENTRY MENU..6   IBOP TRANSZCTIONS..................15
                                         AUTHORIZATION REQUEST MENU........16
CONTRACT PAYMENT & REPORTING MENU....7   DISBURSEMENT REPORTING MENU.......17
                                         FINANCIAL INQUIRIES MENU..........18

                      FUNCTION: 7
                      BATCH-ID:

                                                          17:23:27 IBM-3278-2
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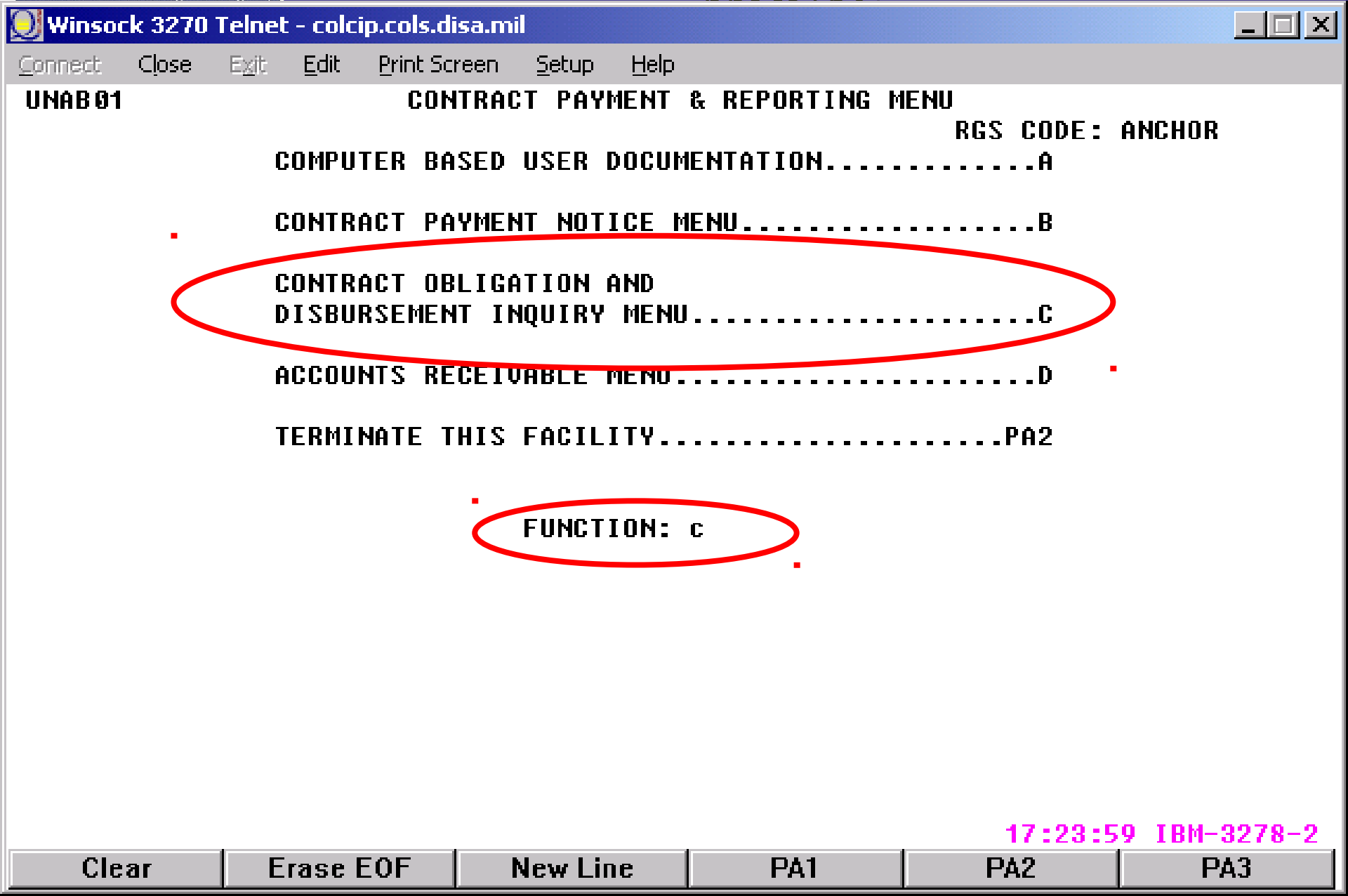
Locating An Appropriation Symbol In MOCAS



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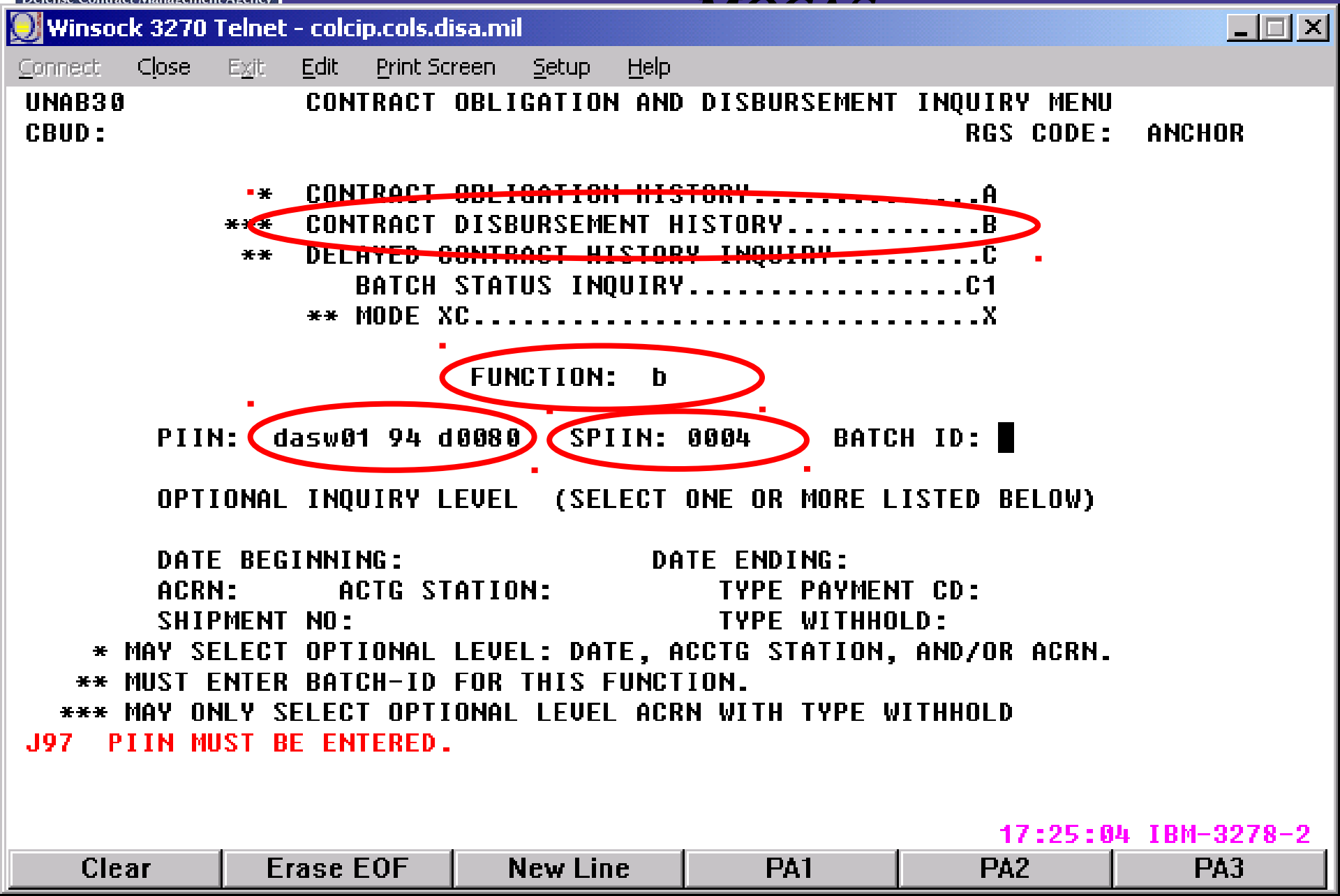
Locating An Appropriation Symbol In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Connect Close Exit Edit Print Screen Setup Help
UNAB30 CONTRACT OBLIGATION AND DISBURSEMENT INQUIRY MENU
CBUD: RGS CODE: ANCHOR
* CONTRACT OBLIGATION HISTORY.....A
*** CONTRACT DISBURSEMENT HISTORY.....B
** DELAYED CONTRACT HISTORY INQUIRY.....C
BATCH STATUS INQUIRY.....C1
** MODE XC.....X
FUNCTION: b
PIIN: dasw01 94 d0080 SPIIN: 0004 BATCH ID:
OPTIONAL INQUIRY LEVEL (SELECT ONE OR MORE LISTED BELOW)
DATE BEGINNING: DATE ENDING:
ACRN: ACTG STATION: TYPE PAYMENT CD:
SHIPMENT NO: TYPE WITHHOLD:
* MAY SELECT OPTIONAL LEVEL: DATE, ACCTG STATION, AND/OR ACRN.
** MUST ENTER BATCH-ID FOR THIS FUNCTION.
*** MAY ONLY SELECT OPTIONAL LEVEL ACRN WITH TYPE WITHHOLD
J97 PIIN MUST BE ENTERED.
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Locating An Appropriation Symbol In MOCAS

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Connect Close Exit Edit Print Screen Setup Help

```
UNAB32                    CONTRACT DISBURSEMENT HISTORY INQUIRY
CBUD:                                                  RGS CODE:  ANCHOR
             PIIN:  DASW01 94 D0080  SPIIN:  0004  ACRN:
CONTRACT OBLIGATION:            1663595.09    ACRN OBLIGATION:
CONTRACT DISBURSEMENTS:         1663595.09  ACRN DISBURSEMENTS:

DISB AMT:          88143.82 SV: 1 ACRN: AD LIMIT:      FC: LE APPROP: 21   62020
ACCT CLASS: 6 22 30R2P851212 2332                   ACTG STAT: 049448   PP: 017
TR CD:    CC:   TY PMT: 2 DOV: A80857 SHP NO: BVN0026  FT:   DATE: 01 SEP 06
CLIN:          SHP-TO:          QTY: 00000000 CNCLD-FND-IND:   BATCH ID: I5478

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TR CD:    CC:   TY PMT: 2 DOV: A28854 SHP NO: BVN0025  FT:   DATE: 99 JAN 13
CLIN:          SHP-TO:          QTY: 00000000 CNCLD-FND-IND:   BATCH ID:

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CLIN:          SHP-TO:          QTY: 00000000 CNCLD-FND-IND:   BATCH ID:

MORE  PRESS ENTER FOR MORE INQUIRIES OR PA2 TO EXIT

                                                          17:25:35 IBM-3278-2
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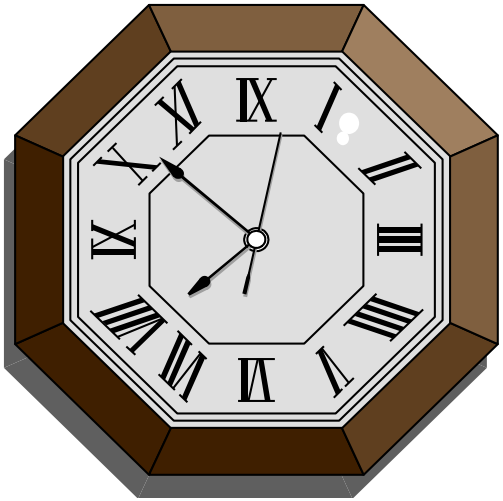
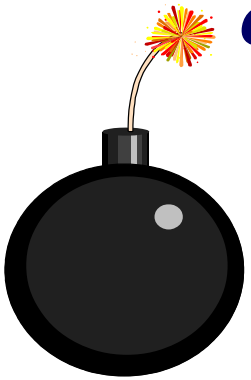
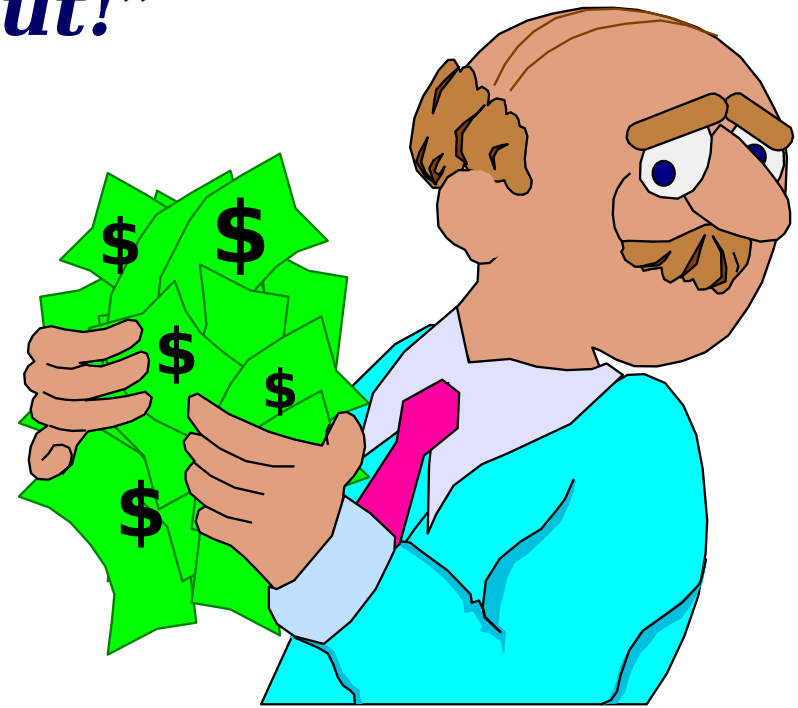
FY04 Performance Goal 2.9.3 – Canceling Funds

Ensure 95% of funds identified as (1) "At Risk" of canceling and (2) <u>will</u> likely require replacement, do not cancel.



"Time is running out!"





DCMA Policy:
http://www.dcma.mil/onebook/9.0/9.6/cnclfunds.htm

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FY04 Performance Goal 2.9.3 – Canceling Funds

➡**Performance Objectives**:

- Identify and effect disbursement of all ULOs, to greatest extent possible, that would require current year replacement funds if existing balances were to cancel
- Facilitate deobligation/return of funds identified as “excess” to contract requirements
- Initiate corrections to database errors identified during DCMA review process
  - While primary responsibility for accounting data belongs to DFAS, errors negatively impact DCMA functions (including contract closeout) and need to be acted upon as soon as identified
  - Early identification and correction of accounting data will:
    - Ensure timely payment
    - Reduce funds reported to be canceling and requiring review in future years
    - Expedite the contract closeout process

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DFAS/DCMA Canceling Funds Identification Process

- **<u>Initial Identification of Canceling Appropriations</u>:**
  - Prior to each fiscal year start, DFAS-CO compiles list of appropriations scheduled to cancel the following FY end
  - List sent to other DFAS centers (Denver, Indianapolis, Charleston) for concurrence by Services
  - Based upon results, canceling appropriation data tables are constructed in MOCAS and SDW
    - Tables consist of Service Dept Code, two-digit MOCAS fund code, and Fiscal Year (Air Force only) for each appropriation identified as canceling
    - FY baseline and subsequent monthly reports are generated, using canceling funds data tables to query for all unliquidated obligations (ULOs) considered to be “At Risk”

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Results of DFAS Canceling Appropriation ID Process

Sample Results of Initial DFAS Canceling Appropriation ID Process

Canceling 9-30-200			CFI = M													
NAVY '04				ARMY '04				DLA '04				Air Force '04				
MOCAS				MOCAS				MOCAS				MOCAS				
Fund	Dept	Approp	Basic	Fund	Dept	Approp	Basic	Fund	Dept	Approp	Basic	Fund	Dept	Approp	Basic	
Code	Code	FY	Symbol	Code	Code	FY	Symbol	Code	Code	FY	Symbol	Code	Code	FY	Symbol	
55	17	1999	1106	28	21	1999	1705	80	97	1999	0100	11	57	1997	3010	
56	17	1999	1107	10	21	1999	2010	81	97	1999	0104	15	57	1997	3020	
57	17	1999	1108	11	21	1999	2020	82	97	1999	0107	17	57	1997	3080	
WZ	17	1997	1109	S3	21	1997	2031	83	97	1999	0130	18	97	1198	0400	
9F	17	1995	1205	S4	21	1997	2032	UM	97	1997	0300	25	57	1995	3300	
9G	17	1995	1235	S5	21	1997	2033	3P	97	1997	0350	26	97	1999	0100	
AY	17	1998	1319	S6	21	1997	2034	M0	97	1998	0400	27	97	1997	0300	
5C	17	1999	1405	X9	21	1997	2035	MZ	97	1998	0450	28	97	1995	0500	
5D	17	1999	1453	Y9	21	1998	2040	P0	97	1998	0460	29	57	1998	3600	
DW	17	1997	1506	7L	21	1995	2050	8V	97	1995	0500	2A	97	1999	0100	
F9	17	1997	1507	19	21	1999	2060	S0	97	1998	0819	2C	97	1998	0400	

This Information Is Then Used To Create FY Canceling Funds Data Tables In MOCAS and SDW

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DCMA/DFAS Identification Of ULOs "At Risk"

- **Database Queries and Tracking of Funds At Risk**:
  - Monthly reports/queries are programmed to scan every line of accounting data, on every contract, in MOCAS/SDW
  - Fund codes and program years in database are compared to those in canceling appropriations Tables
  - Pertinent contract administrative and accounting data is pulled into report when matches occur
  - Query programmed to then apply "At Risk ULO" computation to determine which lines of accounting (i.e. ACRNs) reflect unliquidated obligations (ULOs) that appear to be at risk of canceling and, therefore, require DCMA review

Process Measured By SDW "At Risk ULO"

- **SDW Canceling Funds Query Provides "At Risk ULO" Data**
  - Estimates Balance of Funds Considered "At Risk"
  - Negative material ULOs are eliminated
  - Material ULOs are adjusted for outstanding WIP payments
- **Computation For "At Risk ULO" is**:
  - Positive Material ULOs (Including Positive "H" Withholds)
    plus Unliquidated (Negative "W") Progress Payments ULOs
    plus Overliquidated (Positive "W") Progress Payments ULOs
  - **NOTE: If amount of unliquidated (i.e. credit) WIP is greater than existing material ULO, the "At Risk" amount will be considered to be "zero" for that ACRN**
- DCMA process is tracked and performance assessed by reviewing overall "At Risk ULOs" remaining in monthly reports, and by focusing first and foremost on effecting disbursement of "At Risk ULOs" determined likely to require replacement (Status Coded "A" in E-Tool) if not accomplished prior to FYE.
  - **DCMA HQ performance advocate generates monthly At Risk ULO reports/updates throughout fiscal year**
  - **At Risk ULOs (uncoded) posted monthly in Excel format for District and CMO use**

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Accessing The Monthly Headquarters Process Updates

Internet Address -

http://home.dcma.mil/onebook/9.0/9.6/CFlatestdata.htm

Monthly Data 1/04

The DCMA Canceling Funds "At Risk" ULO report is available by month for FY04 and FY03. Each month's data is contained in the following zipped files (You must be running at least Windows NT to unzip these files, and if you need directions on how to save and use zipped files on your computer, click here: web download instructions):

FY04	FY03
	Fiscal Year End 2003
	August 2003
	July 2003
	June 2003
	May 2003
	April 2003
	March 2003
	February 2003
	January 2003
December 2003	December 2002
November 2003	November 2002
October 2003 (FY04 Baseline)	October 2002 (FY03 Baseline)

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Sample: DCMA HQ Monthly "At Risk ULO" Excel Update

KTNUMACRN	At Risk ULO	District	CMO	OFFICE	ORG	ACO	Dept	BuyAct	CLR
DAAA0978C2156--DQ	$ 30,012.10	WEST	DCMA Chicago	DCMA CHICAGO	GB	GE1	1	BA	L21
DAAA0988G0007-0002-ZZ	$ 3.96	EAST	DCMA Lockheed Martin Orland	DCM LOCKHEED MARTIN ORLAND	AM	AMR	1	BA	L21
DAAA0992G0009-DG01-AE	$ 20.73	WEST	DCMA Phoenix	DCMA PHOENIX	LD	NMF	1	DG	
DAAA0992G0009-DG01-AG	$ 323.69	WEST	DCMA Phoenix	DCMA PHOENIX	LD	NMF	1	DG	
DAAA0993C0115--AG	$ 53,628.00	EAST	DCMA Detroit	DCM DETROIT	JJ	QC4	1	BA	L21
DAAA0993C0198--AC	$ 26,965.90	INTL	DCMA Americas (Canada)	DCM AMERICAS-CANADA	JR	SOC	1	BA	L21
DAAA0993C0425--AB	$ 1,418.52	EAST	DCMA Pittsburgh	DCM PITTSBURGH	WD	WC1	1	BA	L21
DAAA0994C0337--AB	$ 16,433.95	WEST	DCMA St. Louis	DCMA ST LOUIS	YS	GSI	1	BA	L21
DAAA0994C0444--AH	$ 3,479.97	EAST	DCMA Detroit	DCM DETROIT	JJ	QC5	1	BA	L21
DAAA0994C0566--DD	$ 3,328.18	EAST	DCMA Birmingham	DCM BIRMINGHAM	AB	ABH	1	BA	L21
DAAA0994C0566--DG	$ 2,682.13	EAST	DCMA Birmingham	DCM BIRMINGHAM	AB	ABH	1	BA	L21
DAAA0994C0566--DS	$ 31,479.26	EAST	DCMA Birmingham	DCM BIRMINGHAM	AB	ABH	1	BA	L21
DAAA0994C0566--DT	$ 7,190.45	EAST	DCMA Birmingham	DCM BIRMINGHAM	AB	ABH	1	BA	L21
DAAA0994C0566--EY	$ -	EAST	DCMA Birmingham	DCM BIRMINGHAM	AB	ABH	1	BA	L21
DAAA0994C0566--EZ	$ 6,399.76	EAST	DCMA Birmingham	DCM BIRMINGHAM	AB	ABH	1	BA	L21
DAAA0994C0566--FD	$ 277.13	EAST	DCMA Birmingham	DCM BIRMINGHAM	AB	ABH	1	BA	L21
DAAA0994C0566--FM	$ 487.62	EAST	DCMA Birmingham	DCM BIRMINGHAM	AB	ABH	1	BA	L21
DAAA0994C0566--KH	$ 65,386.32	EAST	DCMA Birmingham	DCM BIRMINGHAM	AB	ABH	1	BA	L21
DAAA0995D0001-0012-AA	$ 27,411.99	EAST	DCMA Birmingham	DCM BIRMINGHAM	AB	ABJ	1	BA	L21
DAAA0997C0071--AA	$ 41,546.00	EAST	DCMA Baltimore	DCM BALTIMORE	WB	KJC	1	BA	L21
DAAA0997D0006-0002-AB	$ 405,118.83	EAST	DCMA Baltimore	DCM MANASSAS	WV	KLP	1	BA	L21
DAAA0997P0069--AA	$ 4,907.44	EAST	DCMA Dayton	DCM DAYTON	JF	JL1	1	BA	L21
DAAA0999D0003-0001-AC	$ 2,411,544.05	EAST	DCMA New York	DCM NEW YORK	SB	DB4	1	BA	L21
DAAA0999D0004-0001-AB	$ 106,066.87	EAST	DCMA Hartford	DCM LOCKHEED ARMT	DM	DP1	1	BA	L21
DAAA1590C0024--AR	$ 61,264.40	WEST	DCMA Raytheon Los Angeles	DCMA RAYTHEON-LOS ANGELES	NV	NHH	2	ZU	

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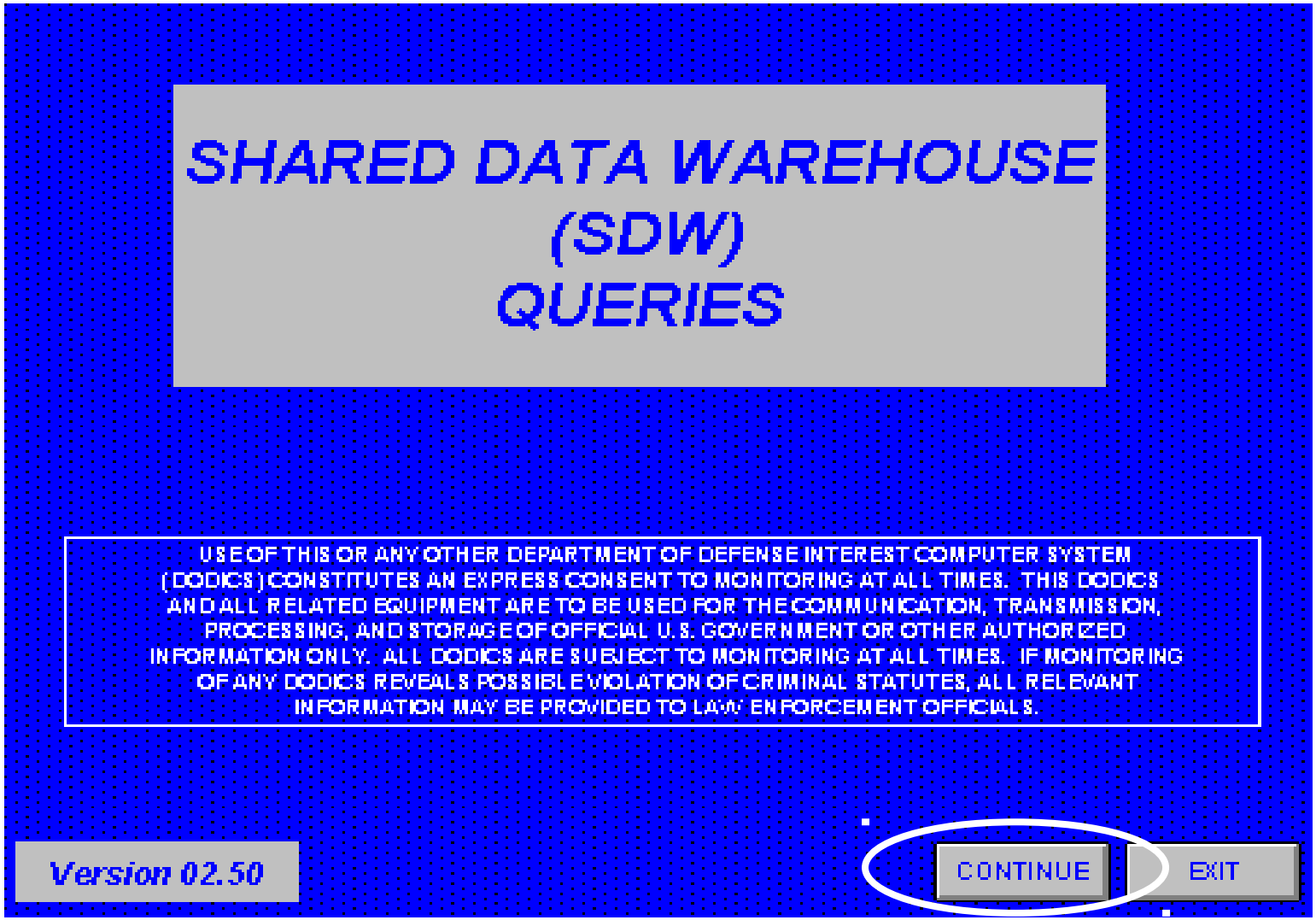
Accessing SDW* Canned Queries for Interim Updates


SHARED DATA WAREHOUSE
(SDW)
QUERIES
USE OF THIS OR ANY OTHER DEPARTMENT OF DEFENSE INTEREST COMPUTER SYSTEM (DODICS) CONSTITUTES AN EXPRESS CONSENT TO MONITORING AT ALL TIMES. THIS DODICS AND ALL RELATED EQUIPMENT ARE TO BE USED FOR THE COMMUNICATION, TRANSMISSION, PROCESSING, AND STORAGE OF OFFICIAL U.S. GOVERNMENT OR OTHER AUTHORIZED INFORMATION ONLY. ALL DODICS ARE SUBJECT TO MONITORING AT ALL TIMES. IF MONITORING OF ANY DODICS REVEALS POSSIBLE VIOLATION OF CRIMINAL STATUTES, ALL RELEVANT INFORMATION MAY BE PROVIDED TO LAW ENFORCEMENT OFFICIALS.
Version 02.50
CONTINUE
EXIT

*** SDW access is restricted to authorized personnel and requires security set-up.**

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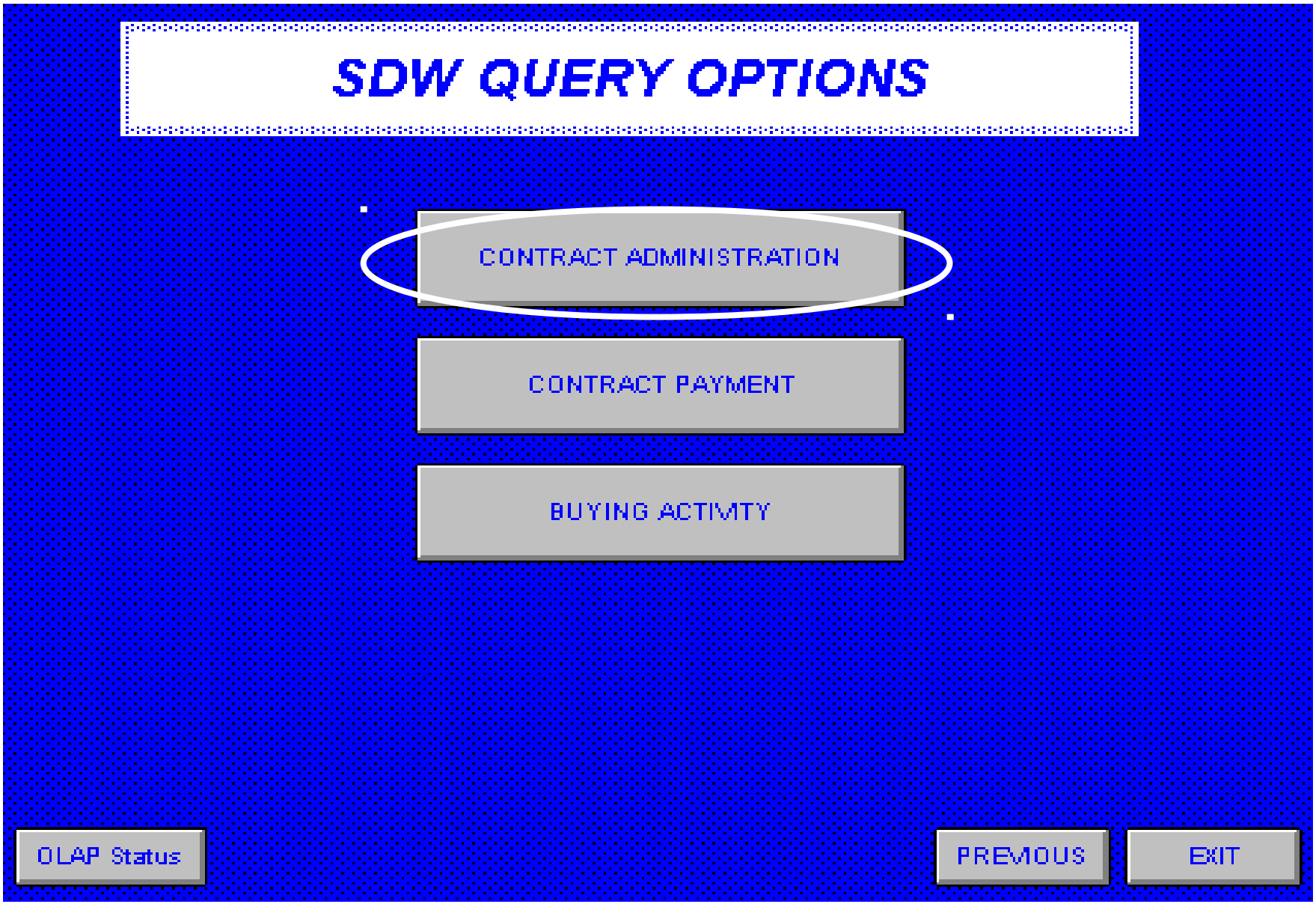
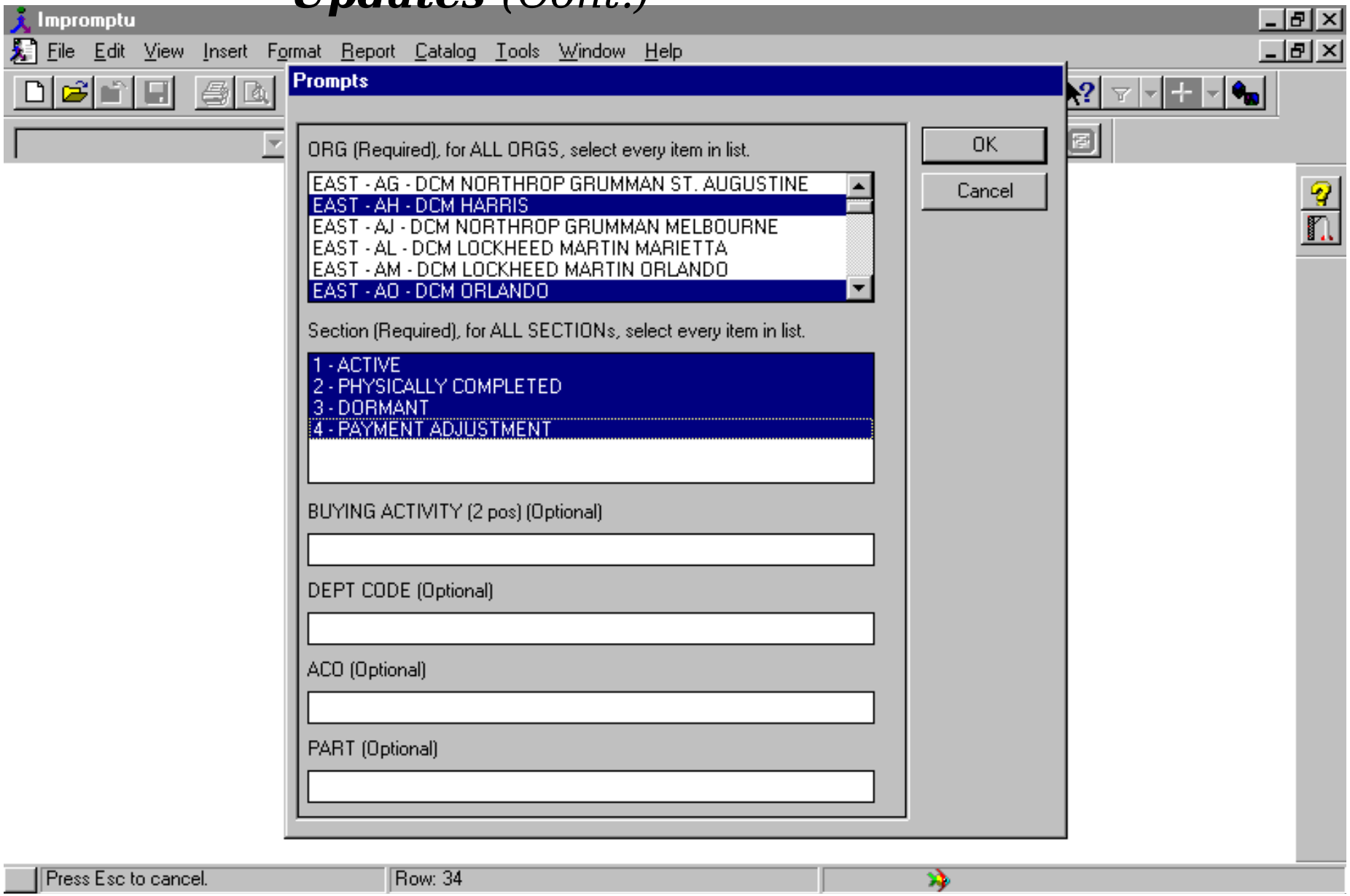
Accessing SDW Canned Queries for Interim Updates (Cont.)



Accessing SDW Canned Queries for Interim Updates (Cont.)

Accessing SDW Canned Queries for Interim Updates (Cont.)


Impromptu
File Edit View Insert Format Report Catalog Tools Window Help
Prompts
ORG (Required), for ALL ORGS, select every item in list.
EAST - AG - DCM NORTHROP GRUMMAN ST. AUGUSTINE
EAST - AH - DCM HARRIS
EAST - AJ - DCM NORTHROP GRUMMAN MELBOURNE
EAST - AL - DCM LOCKHEED MARTIN MARIETTA
EAST - AM - DCM LOCKHEED MARTIN ORLANDO
EAST - AO - DCM ORLANDO
OK
Cancel
Section (Required), for ALL SECTIONs, select every item in list.
1 - ACTIVE
2 - PHYSICALLY COMPLETED
3 - DORMANT
4 - PAYMENT ADJUSTMENT
BUYING ACTIVITY (2 pos) (Optional)
DEPT CODE (Optional)
ACO (Optional)
PART (Optional)
Press Esc to cancel.
Row: 34

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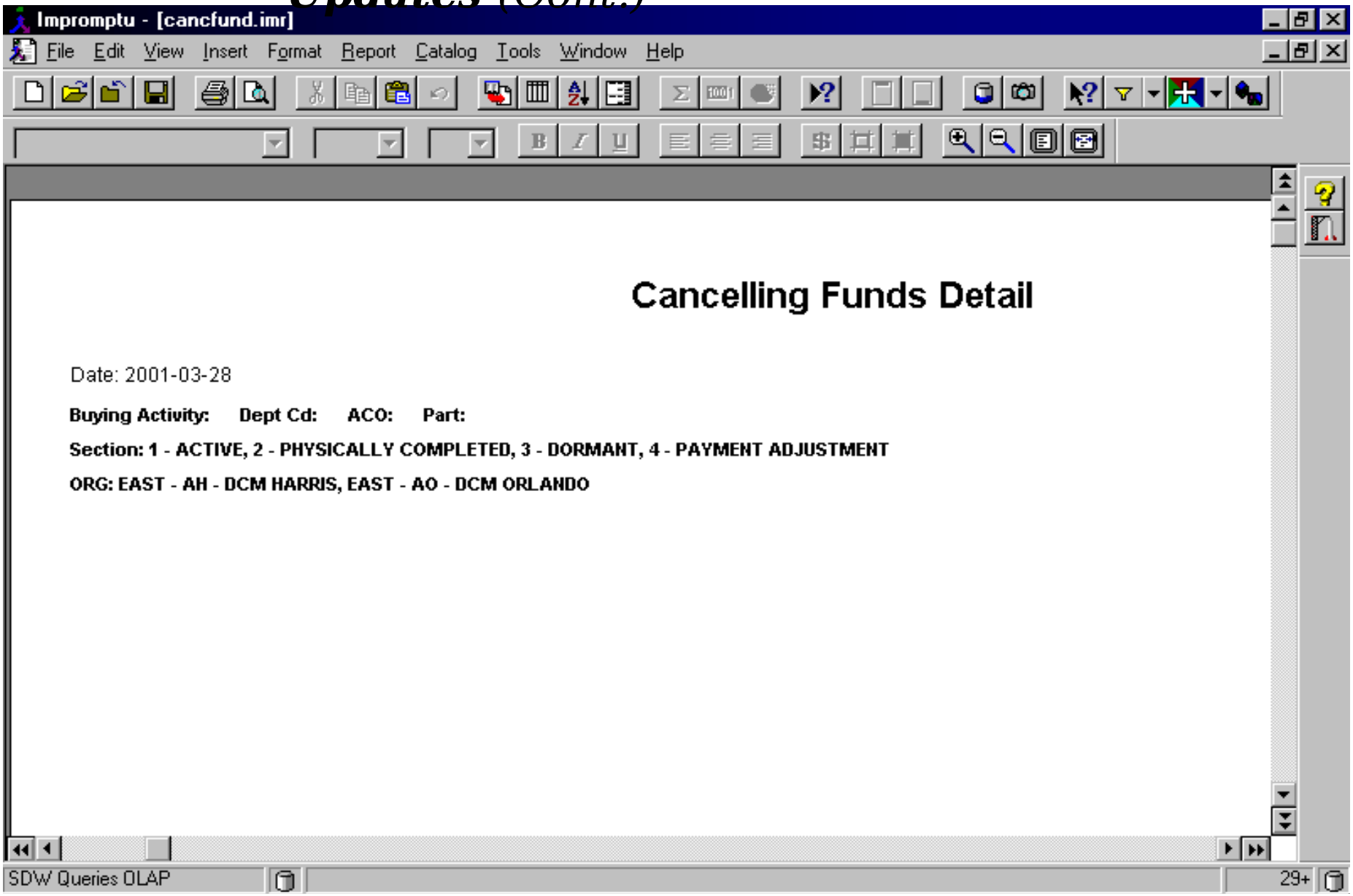
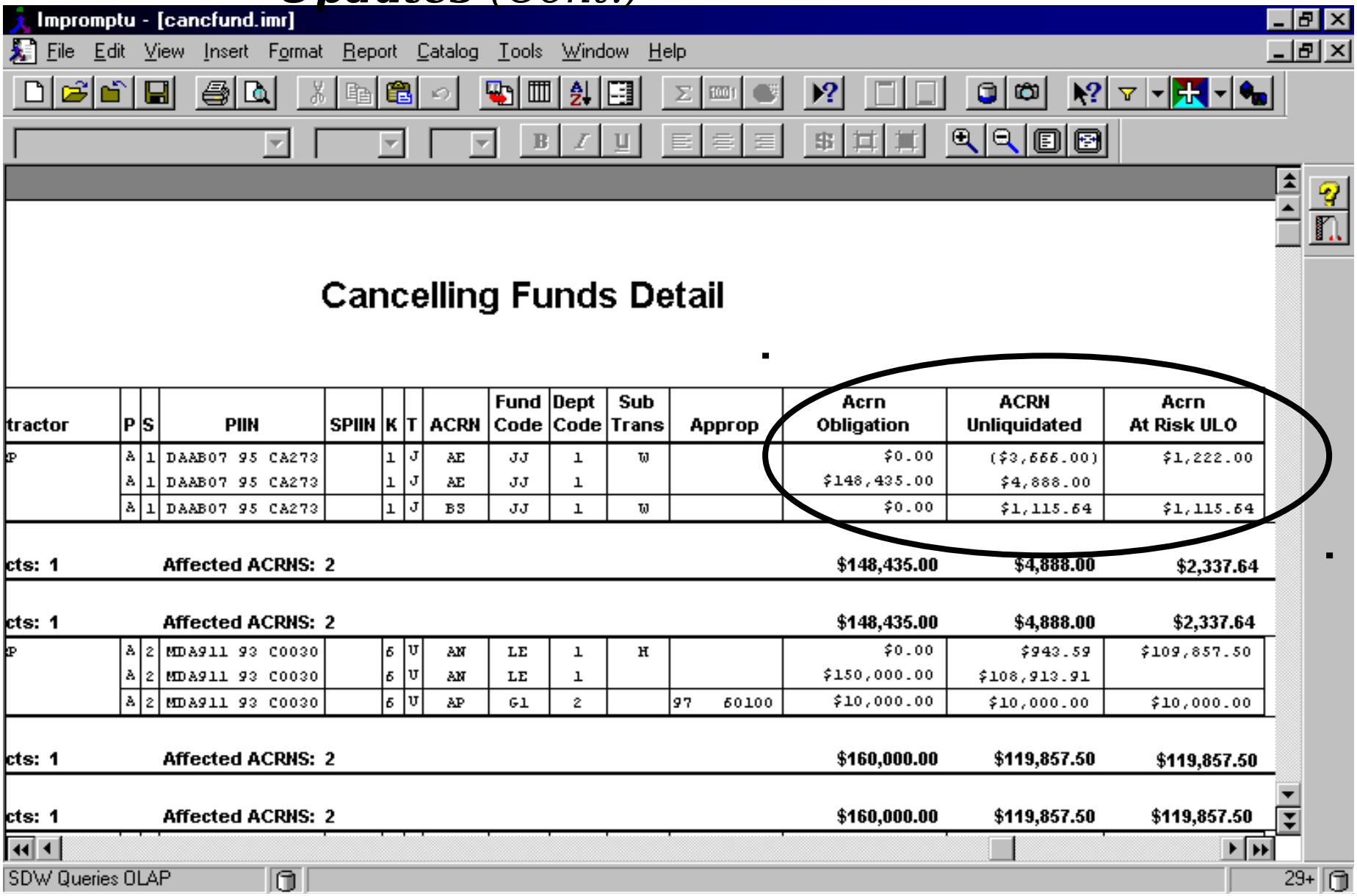
Accessing SDW Canned Queries for Interim Updates (Cont.)


Impromptu - [cancfund.imr]
File Edit View Insert Format Report Catalog Tools Window Help
Cancelling Funds Detail
Date: 2001-03-28
Buying Activity: Dept Cd: ACO: Part:
Section: 1 - ACTIVE, 2 - PHYSICALLY COMPLETED, 3 - DORMANT, 4 - PAYMENT ADJUSTMENT
ORG: EAST - AH - DCM HARRIS, EAST - AO - DCM ORLANDO
SDW Queries OLAP
29+

Accessing SDW Canned Queries for Interim Updates (Cont.)


Impromptu - [cancfund.imr]
File Edit View Insert Format Report Catalog Tools Window Help
Cancelling Funds Detail
SDW Queries OLAP
29+

tractor	P	S	PIIN	SPIIN	K	T	ACRN	Fund Code	Dept Code	Sub Trans	Approp	Acrn Obligation	ACRN Unliquidated	Acrn At Risk ULO
P	A	1	DAAB07 95 CA273		1	J	AE	JJ	1	W		$0.00	($3,666.00)	$1,222.00
	A	1	DAAB07 95 CA273		1	J	AE	JJ	1			$148,435.00	$4,888.00	
	A	1	DAAB07 95 CA273		1	J	BS	JJ	1	W		$0.00	$1,115.64	$1,115.64
cts: 1			Affected ACRNS: 2									$148,435.00	$4,888.00	$2,337.64
cts: 1			Affected ACRNS: 2									$148,435.00	$4,888.00	$2,337.64
P	A	2	MDA911 93 C0030		6	U	AN	LE	1	H		$0.00	$943.59	$109,857.50
	A	2	MDA911 93 C0030		6	U	AN	LE	1			$150,000.00	$108,913.91	
	A	2	MDA911 93 C0030		6	U	AP	G1	2		97 60100	$10,000.00	$10,000.00	$10,000.00
cts: 1			Affected ACRNS: 2									$160,000.00	$119,857.50	$119,857.50
cts: 1			Affected ACRNS: 2									$160,000.00	$119,857.50	$119,857.50

DCMA Canceling Funds Review & Action Proces

CMO Responsibilities

➡Research 100% of baseline ULOs identified as “At Risk”

- Initiate actions to resolve all “real” and “erroneous” ULOs prior to year end

Contact contractors: share data, advise to submit invoices, vouchers, proposals **early in fiscal year.**

Enter Appropriate Reason and Status Codes into the E-Tool ASAP

- Codes identify reasons for ULOs and potential need for replacement funds
- Codes feed E-Tool Customer Report and provide ongoing DCMA predictive analysis to Buying Activities (Visit DCMA Customers, Reports)

Notify PCOs of excess funds and request authority to issue deobligation mod, if FAR 42.302(a)(70) not applicable due to lack of final price determination or contract not presently in closeout process.

- FAR grants ACO authority to deobligate excess funds when final price determined and closeout in progress
- ACO should advise and coordinate with PCO as courtesy

Meet with DCAA early; identify issues and request assistance

Advise TCOs if funds pending T for C settlement are at risk of canceling

Team closely when workload transfers are involved

DCMA Canceling Funds Review & Action Proces (Cont.)

CMO Responsibilities (Cont.)

➡Team closely when workload transfers are involved

- Losing and gaining CMOs should work jointly to impart status information and avoid cancellation of funds

 Perform obligation audits and submit requests for payment reconciliation and/or database adjustments to DFAS early, following up utilizing DFAS Order of Escalation:

- When reason for ULO cannot be determined
- When cause of ULO is identified and accounting data adjustments/corrections are needed

 Advise PCO if ULO is result of untimely or inappropriate obligation of funds, and request correction:

- For example, when new mod or contract arrives funded by appropriation that has already “expired” (i.e. no longer available for obligation)

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Deobligating Canceling Funds

- **Funds must <u>not</u> be deobligated solely because they are canceling**
- **Funds must be fully researched to determine reason for ULO**
  - <u>ACRN level</u> contract <u>obligation audit</u> must be performed by ACO
  - Need to compare obligation audit results to records in MOCAS
    - Erroneous obligation in MOCAS will mean ULO also inaccurate
- **<u>If MOCAS obligation incorrect</u> and no other discrepancies noted, send <u>1797 to DFAS requesting ADJUSTMENT, not reconciliation</u>**
  - Forward results of ACRN level obligation audit and any additional supporting documentation with 1797
  - Identify error(s) uncovered and action(s) required by DFAS to effect database correction
- **<u>If MOCAS obligation agrees with contract obligation</u>, <u>send 1797 to DFAS requesting payment RECONCILIATION</u>**
  - Payment reconciliations are performed by DFAS **<u>not</u>** DCMA
  - ACRN level obligation audit must be forwarded to DFAS along with the 1797 requesting reconciliation

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Deobligating Canceling Funds (Cont.)

- **Only when ULO in MOCAS determined to be accurate and funds are identified as excess to contract requirements, should action to deobligate canceling funds be considered**
  - If accuracy of MOCAS accounting data has not been validated, funds should **not** be deobligated
  - If specific reason for funds remaining undisbursed has not been determined, ULOs must **not** be deobligated
  - If reason for ULO is identified but funds are not considered excess to contract requirements, ACO should **not** deobligate
- **For a ULO to be considered "excess" and deobligated it should:**
  - Represent a balance of funding that was officially obligated to the contract via the original contract or subsequent modification
  - Not have been previously deobligated by modification, disbursed, or otherwise removed (e.g. by DFAS internal adjustment) from the contingent liability records of the contract, despite its current appearance in the MOCAS database
  - Not now or in the future be needed to pay for any requirement(s) under the contract to which it is presently obligated

DCMA E-Tool Canceling Funds Reason & Stat Codes

Defense Contract Management Agency

E-Tool Code	DCMA Canceling Funds E-Tool REASON AND STATUS CODE LIST:
	PROJECTED FYE STATUS OF ULO
A	Funds will not be disbursed prior to FYE and **will likely require replacement**
B	Required funds will be disbursed by FYE and/or remaining ULO **will not need replacement**
	CURRENT REASON/EXPLANATION FOR ULO DOLLARS:
1	Performance/deliveries not yet accomplished.
2	Awaiting correcting modification from PCO
3	Withholds
4	Awaiting prime contractor settlement with subcontractor.
5	Awaiting contractor overhead rate proposal.
6	Awaiting DCAA audit of contractor overhead rate proposal.
7	Awaiting ACO to negotiate overhead rates.
8	Contractor **will** bill in time for year end disbursement.
9	Contractor **will not** submit invoice/voucher in time for disbursement prior to FY end.
10	Awaiting DCAA audit of Voucher.
11	ACO obligation reconciliation in process.
12	Awaiting Contractor response on reconciliation findings.
13	Contract is not in closeout status, excess funds are identified and awaiting PCO response.
14	Contract is not in closeout status, PCO will not authorize deobligation of excess funds at this time.
15	Contract is in process of closeout, funds are excess, ACO issuing deobligation modification.
16	Awaiting contractor signature on deobligation modification.
17	Awaiting deobligation mod to process in MOCAS.
18	Invoice/voucher at DFAS, coded for payment.
19	Awaiting DFAS reconciliation and/or adjustment action (**no** invoice at DFAS).
20	Awaiting DFAS recon and/or adjustment action (**J coded** invoice at DFAS).
21	Awaiting termination for convenience settlement.
22	Contractor under investigation.
23	In litigation and ADR procedures are being considered if appropriate.
24	Bankruptcy
25	Incentive payments
26	On Orbit Incentive - **Will not Cancel - Should always be Status coded "B"**
27	Other ACO issue (Requires further explanation in E-Tool "Comment" field)
28	Other Contractor Issue (Requires further explanation in E-Tool "Comments" field)
29	Other DCAA issue (Requires further explanation in E-Tool "Comments" field)
30	Other DFAS issue (Requires further explanation in E-Tool "Comments" field)
31	Other PCO issue (Requires further explanation in E-Tool "Comments" field)

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Additional Information

- **PLAS Code 148 – Canceling Funds (No Program Code)**

- **DCMA Canceling Funds Information**

- http://home.dcma.mil/onebook/9.0/9.6/cnclfunds.htm
  - **One Book Chapter provides link to *Additional Process Information*:**
    - HQ Excel Spreadsheets of Monthly At Risk ULOs
    - DFAS List of Current FY Canceling Appropriation Codes
    - DFAS DMACT List –Invoices Awaiting Replacement Funds
    - Training Materials
      - **E-Tool Customer Report Tutorial**
      - **E-Tool Canceling Funds Application (Input) Tutorial**
      - **Canceling Funds/Appropriation Life-Cycle Tutorials**
- **Performance Advocates**:
  - **DCMAE-OCBP**
    - **East District Performance Advocate: Ms Barbara O'Connell (617)753-4439**
      email: Barbara.O'Connell@dcma.mil
  - **DCMA-OCB**
    - **Headquarters Performance Advocate: Ms Felisha Hitt (703)428-0988**
      email: Felisha.Hitt@dcma.mil

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Questions?